

ITEM NOS.23+32.1

COURT NO.7

SECTION XII-A

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition for Special Leave to Appeal (C) No.12390/2026

[Arising out of impugned final judgment and order dated 11-03-2026 in WP No. 6668/2026 passed by the High Court for The State of Telangana at Hyderabad]

M/S. BENGAL COLD ROLLERS PRIVATE LIMITED Petitioner(s)

VERSUS

THE ASSISTANT COMMISSIONER (ST) & ORS. Respondent(s)

[TO BE TAKEN UP AT 2:00 PM]

(IA No.107294/2026 - APPROPRIATE ORDERS/DIRECTIONS, IA No.101412/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 107283/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, IA No. 101410/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES AND IA No. 107267/2026 - PERMISSION TO PLACE ADDITIONAL FACTS AND GROUNDS)

SLP(C) No. 35306/2025 (XII-A)

(FOR PERMISSION TO FILE LENGTHY LIST OF DATES ON IA 314495/2025, FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 318456/2025, FOR INTERVENTION APPLICATION ON IA 10654/2026, FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 75009/2026 AND FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 75859/2026)

Date : 05-05-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. Balbir Singh, Sr. Adv.  
Mr. Karan Sachdev, Adv.  
Mr. Sumit Khadaria, Adv.  
Mr. Vedant Kholi, Adv.  
Mr. Rahul Gupta, AOR

Mr. Balbir Singh, Sr. Adv.  
Mr. Karan Sachdev, Adv.  
Mr. Sumit Khadaria, Adv.  
Ms. Disha Jain, Adv.  
Ms. Parvati Nambiar, Adv.  
Mr. Devi Venkata Srikar Pagadala, AOR

For Respondent(s) :

Mr. N. Venkataraman, ASG

Mr. S Niranjan Reddy, Sr. Adv.  
Mr. Krishna Dev Jagarlamudi, AOR  
Mr. Vishnu Kanth Mundada, Adv.  
Mr. Arpit Kumar Mishra, Adv.  
Mr. Shadab Azhar, Adv.

Mr. Rahul Gupta, AOR

UPON hearing the counsel the Court made the following  
O R D E R

1. In the course of today's hearing, manifold contentions were raised on both sides.
2. Mr. N. Venkataraman, the learned Additional Solicitor General appearing for the Revenue invited our attention to the Order passed by the High Court dated 12-12-2025 in Writ Petition No. 35740 of 2025.
3. This writ petition was preferred by the petitioner before us, i.e. M/s Bengal Coal Rollers Private Limited.
4. Our attention was drawn, more particularly, to para 5 of the Order which reads thus:

*"Learned Special Government Pleader for State Tax states on instructions that those missing files, originals of which are not available with the department, will not be relied upon in the adjudication proceedings for the relevant years, whereas they would be relying upon the remaining file Nos. 1 to 24, which were handed over to the petitioner before W.P.No.35740 of 2025 was disposed of on 12.12.2025."*
5. The plain reading of para 5, referred to above, indicates that the Department had digital copies of the documents in question. Today, the entire debate revolves around the missing 14 files. To put it briefly, the principal contention of Mr. Balbir Singh, the learned Senior Counsel appearing for the petitioner is that in the absence of these 14 files, more particularly, few relevant documents, it is difficult for his client to establish the genuineness of the transactions between the petitioner and the respective buyers.
6. In view of the Statement made on instructions by the learned Special Government Pleader for State Tax, we are of the view that

the grievance of the petitioner relating to adjudication proceedings relying upon certain seized documents, originals of which are missing with the department, has been duly redressed. The adjudication proceedings can go on on the basis of other available materials with the department, of course with due opportunity to the petitioner to furnish its reply and compliance of the opportunity of hearing in terms of the relevant provisions of the Telangana Goods and Services Tax Act, 2017.

7. On the other hand, the learned Additional Solicitor General would submit that it is a fact that the 14 files recovered and collected from the place of the petitioner are missing. There is no escape from this fact. However, Mr. Venkataraman very emphatically submitted that all these 14 files seized in physical form were digitized at the end of the Department. All these digital copies were provided to the petitioner in a pen drive. He also brought to our notice that such understanding was actually accepted by the learned counsel appearing for the petitioner as reflected from para 6 of the Order.

8. We want to know on which date these 14 files seized in physical form were digitized and in what manner.

9. We request the learned ASG to file a short affidavit in this regard of a responsible Officer who can say something as regards the entire exercise of physical copies being digitized is concerned and also provide us with the index of the documents which were digitized.

10. Post this matter on 13-5-2026.

(VISHAL ANAND)  
DEPUTY REGISTRAR

(POOJA SHARMA)  
COURT MASTER (NSH)